



## *The Combining and Individual Fund Statements and Schedules*

### **Major Funds**

**General Fund** – Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

### **Non-Major Funds**

This includes all non-major governmental and enterprise funds, as well as the non-major component units. It also includes all internal service and fiduciary funds because the “major fund” classification, created under GASB Statement 34, does not apply to these funds.

A budgetary comparison schedule is provided for all non-major governmental funds with the exception of capital projects funds.

## **General Fund:**

### **General:**

**General Revenue** – All moneys received by the State unless required by statute or constitutional provision to be deposited elsewhere in a specifically named fund.

**Budget Reserve** – Moneys used when there are revenue shortfalls that require the Governor to reduce expenditures of agencies below the level of their appropriations or when there is a financial need due to a disaster.

**Uncompensated Care** – Accounts for moneys used for the non-federal share of uncompensated care and other services under the Title XIX Medicaid Program.

**Department of Health Interagency Payments** – Accounts for reimbursed moneys to be used for program disbursements.

**Facilities Maintenance Reserve** – General Revenue moneys to be used for maintaining, repairing and renovating State facilities.

**Intergovernmental Transfers** – Moneys from publicly owned nursing facilities to be used for Medicaid and other related charges.

**Federal Reimbursement Allowance** – Moneys received for payment of Title XIX services.

**Pharmacy Reimbursement Allowance** – Tax moneys received from retail pharmacies to be used for funding payments under the Medicaid fee-for-service and managed care programs.

**Title XIX–Patient Placement – General Revenue** – Moneys received from the federal government to be used for medical assistance to eligible recipients pursuant to Title XIX.

**State Treasurer’s General Operations** – Accounts for moneys received to pay for responsibilities of the state treasurer.

**Child Support Enforcement Collections** – Moneys received from individuals to be used for the expenditures of the Division of Child Support Enforcement.

**Missouri Technology Investment** – Moneys received from various sources to be used for technology development programs.

**Missouri Water Development** – General Revenue moneys to be used to purchase water supply storage.

**General Revenue Reimbursements** – Federal moneys received by the Department of Mental Health and the Department of Social Services to be used by the Department of Mental Health as appropriated.

**Medicaid Managed Care Organization Reimbursement Allowance** – Moneys received from Medicaid managed care organizations to be used for providing payments to Medicaid managed care organizations.

**Missouri Humanities Council Trust** – Moneys from various sources to be used for promotion of the humanities.

**Nursing Facility Federal Reimbursement Allowance** – Tax moneys used for expenditures of nursing facilities.

**Post Closure** – Moneys from forfeited collateral to be used for costs related to closure and post closure activities of landfills.

**Attorney General’s Court Cost** – General Revenue moneys to be used for the payment of court costs.

**Attorney General’s Anti-Trust** – General Revenue moneys to be used for expenses related to anti-trust activities.

**State Elections Subsidy** – Appropriated moneys to be used for payment of advance election costs.

**State Legal Expense** – General Revenue, Transportation and Conservation moneys to be used for claims against state departments or employees.

**General Fund – Federal:** Accounts for moneys received or reimbursed by the federal government to cover costs of federally funded grants and programs. Each program or grant has its own fund to account for its operations as follows:

*Vocational Rehabilitation – Federal*  
*Elementary and Secondary Education – Federal and Other*  
*General Assembly – Federal*  
*Division of Youth Services – Federal and Other*  
*Office of the State Public Defender – Federal and Other*  
*Pharmacy Rebates*  
*State Auditor – Federal*  
*Department of Higher Education – Federal*  
*Department of Labor and Industrial Relations – Commission on Human Rights – Federal*  
*Department of Economic Development – Community Development Block Grant (Passthrough)*  
*Department of Economic Development – Women’s Council – Federal*  
*Third Party Liability Collections*  
*Department of Public Safety – Juvenile Accountability Incentive Block Grant*  
*Department of Labor and Industrial Relations Administrative*  
*Department of Economic Development – Community Development Block Grant (Administration)*  
*Multimodal Operations – Federal*  
*Department of Elementary and Secondary Education – Medicaid*  
*Department of Economic Development – Federal and Other*  
*Department of Corrections – Federal*  
*Department of Revenue – Federal*  
*Department of Agriculture – Federal and Other*  
*Office of Administration – Federal and Other*  
*Office of Administration – Information Technology-Federal and Other*  
*Attorney General – Federal and Other*  
*Supreme Court – Federal and Other*  
*Department of Economic Development – Missouri Council of the Arts – Federal and Other*

*Department of Natural Resources – Federal and Other*  
*Department of Economic Development – Management Information Systems – Federal and Other*  
*Department of Health – Federal*  
*State Emergency Management – Federal and Other*  
*Mental Health Intergovernmental Transfer*  
*Department of Mental Health – Federal*  
*Department of Transportation – Highway Safety*  
*Secretary of State Records – Federal*  
*Department of Public Safety – Federal*  
*Division of Aging – Federal and Other*  
*Homeland Security*  
*Job Development and Training*  
*Department of Social Services – Federal and Other*  
*Election Administration Improvement*  
*Title XIX – Federal*  
*Division of Family Services Donations*  
*Division of Aging Donations*  
*Medicaid Fraud Reimbursements*  
*Revenue Sharing Trust*  
*Missouri Veterans Commission – Federal*  
*MCSAP/Division of Transportation – Federal*  
*Division of Labor Standards – Federal*  
*Governor’s Committee on Employment of the Handicapped – Federal*  
*Federal and Other*  
*Adjutant General – Federal*  
*Department of Labor and Industrial Relations – Crime Victims – Federal*  
*Federal – MDI*  
*Federal Drug Seizure*  
*Secretary of State – Federal*  
*Community Service Commission – Federal and Other*  
*Temporary Assistance for Needy Families – Federal*  
*Division of Family Services – Administrative*  
*Missouri Disaster*  
*Abandoned Mined Reclamation*  
*Unemployment Compensation Administration*  
*Justice Assistance Grant Program*